STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, L.M. de Kool, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Sara Lee Corporation, and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the
 period covered by such report (or in the case of a report on Form 8-K or definitive
 proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in
 the covered report, in light of the circumstances under which they were made, not
 misleading as of the end of the period covered by such report (or in the case of a
 report on Form 8-K or definitive proxy materials, as of the date on which it was
 filed).
- (2) I have reviewed the contents of this statement with Sara Lee Corporation's audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - Annual Report on Form 10-K for the fiscal year ended June 29, 2002 of Sara Lee Corporation
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Sara Lee Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and

· any amendments to any of the foregoing.

4. (Theo) de Kool

September 25, 2002

OFFICE OF THE SECRETARY

Subscribed and sworn to before me this 25th day of September 2002.

Official Seal

Rosemarie Pisowicz

Notary Public, State of Illinois

My Commission Expires Oct. 5, 2003

"OFFICIAL SEAL"
ROSEMARIE PISOWICZ
Notary Public, State of Illinois
My Commission Expires Oct. 5, 2003